

Management Committee

5 February 2019

Application for Discretionary Rate Relief

For Decision

Briefholder(s)

Cllr J Cant - Finance & Assets

Senior Leadership Team Contact:

J Vaughan, Strategic Director

Report Author:

S Dawson, Head of Revenues and Benefits

Statutory Authority

Local Government Finance Act 1988 (as amended)

Purpose of Report

- 1 To consider the application received for Discretionary Rate Relief.

Officer Recommendations

- 2 That Committee considers the application for Discretionary Rate Relief listed at Appendix 2.

Reason for Decision

- 3 That the application for relief is considered having regard to its individual merits.

Background and Reason Decision Needed

- 4 Under the Local Government Finance Act 1988, registered charities are entitled to apply for 80% Mandatory Rate Relief in respect of charges due. Councils have the discretion to top-up any relief awarded to a registered charity up to 100% of the rates payable. Following arrangements introduced in 2012, Councils also have the discretion to award up to 100% rates relief to all ratepayers. Under these new arrangements, the Council is required to meet 40% of the cost of awards made with the balance being met by government (50%) and the County (10%).
- 5 Where a Council grants Discretionary Rate Relief, the award can be made for a specific period or can be a period where the end date is not specified.

- 6 Committee has agreed guidelines which are to be used when considering an application for Discretionary Rate Relief. A copy of the guidelines is attached at Appendix 1.
- 7 An application for Discretionary Rate Relief has been received from the ratepayer listed at Appendix 2. As the Council is required to meet 40% Committee will want to satisfy itself that it is in the interests of the Council Taxpayer to award any relief.
- 8 Committee is asked to consider the application for rate relief received, having regard to the merits of the case.

Implications

- 14 **Financial implications**
As set out in the report appendices.
- 15 **Risk Management (including Health & Safety)**
As the guidelines require that applications are considered on their individual merit, the risk of challenge should be reduced

Appendices

- 16 Appendix 1 – Discretionary Rate Relief guidelines
Appendix 2 – Applications for Discretionary Rate Relief

Footnote

Issues relating to financial, environmental, economic and equalities implications have been considered and any information relevant to the decision is included within the report.

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